

HEARING DATE AND TIME: March 1, 2011 at 9:45 a.m. (Eastern Time)
RESPONSE DEADLINE: February 25, 2011 at 4:00 p.m. (Eastern Time)
(extended by agreement)

David A. Golin
ARNSTEIN & LEHR LLP
120 S. Riverside Plaza, Suite 1200
Chicago, Illinois 60606
Telephone: (312) 876-7800
Facsimile: (312) 876-0288

Attorneys for Sentry Select Insurance Company

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY,	:	09-50026 (REG)
<i>et al.</i>, f/k/a General Motors Corp., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	
	:	

**RESPONSE OF SENTRY SELECT INSURANCE COMPANY
TO DEBTORS' 159TH OMNIBUS OBJECTION TO CLAIMS**
(Contingent Co-Liability Claims)

Sentry Select Insurance Company ("Sentry Select"), by its attorneys, hereby responds to Debtors' 159th Omnibus Objection To Claims (the "Objection") filed by Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the "Debtors") and states as follows:

1. Prior to the commencement of the Debtors chapter 11 cases, Sentry Select issued product liability insurance policies to certain Saturn, LLC dealers.
2. On November 24, 2009, Sentry Select filed a proof of claim against MLCS, LLC (f/k/a Saturn, LLC), designated as claim no. 44884 ("Claim No. 44844"). A copy of the proof of claim is attached hereto as Exhibit A.

3. In the Objection, the Debtors seek to disallow Claim No. 44844 under section 502 (e)(1)(b) of the Bankruptcy Code.

4. At the time that Claim No. 44844 was filed, the claim was contingent and unliquidated. At this time, Claim No. 44844 remains contingent and unliquidated.

5. Sentry Select files this response to expressly preserve its rights under section 502(j) of the Bankruptcy Code to have Claim No. 44844 reconsidered to the extent it becomes fixed and liquidated in the future.

WHEREFORE, Sentry Select prays that any order entered, pursuant to the Objection, disallowing Claim No. 44844 expressly preserve Sentry Select's rights under section 502(j) of the Bankruptcy Code to have the claim reconsidered to the extent the claim becomes fixed and liquidated in the future.

SENTRY SELECT INSURANCE COMPANY

Dated: February 24, 2011

/s/ David A. Golin

David A. Golin

ARNSTEIN & LEHR LLP
120 S. Riverside Plaza, Suite 1200
Chicago, IL 60606
Phone: (312) 876-7100
Fax: (312) 876-0288

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CERTIFICATE OF SERVICE

I, David A. Golin, an attorney, hereby certify that on February 24, 2011, the **Response of Sentry Select Insurance Company to Debtors' 159th Omnibus Objection to Claims** was filed *electronically* through the Court's ECF Filing System and served via overnight delivery to the entities and individuals listed on the attached Service List.

/s/ David A. Golin

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SERVICE LIST

Attorneys for the Debtors Weil, Gotshal & Manges LLP 767 Fifth Avenue New York, NY 10153 Attn: Harvey R. Miller Attn: Stephen Karotkin Attn: Joseph H. Smolinsky	The Debtors Motors Liquidation Company 401 South Woodward Ave., Suite 370 Birmingham, MI 48009 Attn: Thomas Morrow
Attorneys for the Statutory Committee of Unsecured Creditors Kramer Levin Naftalis & Frankel LLP 1177 Avenue of the Americas New York, NY 10036 Attn: Thomas Moers Mayer Attn: Robert Schmidt Attn: Lauren Macksoud Attn: Jennifer Sharret	Attorneys for the United States Department of the Treasury Cadwalader, Wickersham & Taft LLP One World Financial Center New York, NY 10281 Attn: John J. Rapisardi
Attorneys for the Official Committee of Unsecured Creditors holding Asbestos-related Claims Caplin & Drysdale, Chartered 375 Park Avenue 35th Floor New York, NY 10152-3500 Attn: Elihu Inselbuch Attn: Rita C. Tobin	Attorneys for the Official Committee of Unsecured Creditors holding Asbestos-related Claims Caplin & Drysdale, Chartered One Thomas Circle, N.W. Suite 1100 Washington, DC 20005 Attn: Trevor W. Swett III Attn: Kevin C. Maclay
Attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants Stutzman, Bromberg, Esserman & Plitka 2323 Bryan Street Suite 2200 Dallas, TX 75201 Attn: Sander L. Esserman Attn: Robert T. Brousseau	Attorneys for Export Development Canada Vedder Price, P.C. 1633 Broadway, 47th Floor New York, NY 10019 Attn: Michael J. Edelman Attn: Michael L. Schein

United States Department of the Treasury 1500 Pennsylvania Avenue NW Room 2312 Washington D.C. 20220 Attn: Joseph Samarias	Office of the United States Trustee for the Southern District of New York 33 Whitehall Street 21st Floor New York, NY 10004 Attn: Tracy Hope Davis
General Motors, LLC 400 Renaissance Center Detroit, MI 48265 Attn: Lawrence S. Buonomo	United States Attorney's Office Southern District of New York 86 Chambers Street Third Floor New York, NY 10007 Attn: David S. Jones Attn: Natalie Kuehler